

# COMMITTEE REPORT

## MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 382, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be **AMENDED** as follows:

- 1 Page 1, delete lines 1 through 17.
- 2 Delete pages 2 through 5.
- 3 Page 6, delete lines 1 through 7.
- 4 Page 8, line 29, delete "following taxes" and insert "**county option**
- 5 **income tax**".
- 6 Page 8, line 34, delete ":" and insert ".".
- 7 Page 8, delete lines 35 through 37.
- 8 Page 8, line 38, after "Sec. 15." insert "**(a)**".
- 9 Page 8, line 38, after "chapter," insert "**and subject to subsection**
- 10 **(b),**".
- 11 Page 8, line 40, delete "county adjusted gross income tax,".
- 12 Page 8, line 41, delete ", and county economic".
- 13 Page 8, line 42, delete "development income taxes".
- 14 Page 9, between lines 6 and 7, begin a new paragraph and insert:
- 15 "**(b) The amount determined under subsection (a)(1) does not**
- 16 **include any revenue that is attributable to:**
- 17 **(1) an increase in the county option income tax rate; or**
- 18 **(2) the replacement of the county option income tax with**
- 19 **another local option tax that may be used for the same**
- 20 **purposes as the county option income tax and has a higher**
- 21 **maximum permissible rate;**

- 1       **that is authorized by a statute enacted after January 1, 2006."**
  - 2       Page 18, line 16, delete "following taxes" and insert "**county option**
  - 3       **income tax"**.
  - 4       Page 18, line 19, delete ":" and insert ".".
  - 5       Page 18, delete lines 20 through 22.
  - 6       Page 19, line 33, delete "fifty (50)" and insert "**thirty (30)**".
  - 7       Page 20, line 13, delete "five (5)" and insert "**three (3)**".
  - 8       Page 21, delete lines 7 through 9.
  - 9       ReNUMBER all SECTIONS consecutively.
- (Reference is to SB 382 as introduced.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 8, Nays 2.

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**Kenley**

**Chairperson**